

Exhibit 1

Claims to be Disallowed				Surviving Claims	
Ref #	Name of Claimant	Affected Proof of Claim No.	Asserted Secured Claim Amount	Surviving Proof of Claim No.	Asserted Secured Claim Amount
1.	ALPINE CREATIONS LTD	15288	\$812,351.20	15992	\$1,361,346.87
2.	ALPINE CREATIONS LTD	16006	\$548,995.67	15992	\$1,361,346.87
3.	BEAUTY GEM INC	8784	\$86,366.23	8813	\$1,008,375.46
4.	BEAUTY GEM INC	8825	\$922,009.23	8813	\$1,008,375.46
5.	COMBINE INTERNATIONAL	14061	\$3,301,662.30	14307	\$3,301,662.50
6.	Creations Jewellery Mfg. Pvt. Ltd.	806	\$19,875.00	1295	\$19,875.00
7.	D-LINK SYSTEMS INC	16746	\$676,413.00	17260	\$676,413.00
8.	D-LINK SYSTEMS INC	16780	\$676,413.00	17260	\$676,413.00
9.	D-LINK SYSTEMS INC	17063	\$676,413.00	17260	\$676,413.00
10.	D-LINK SYSTEMS INC	17096	\$676,413.00	17260	\$676,413.00
11.	Hansae Co. Ltd.	5072	\$1,505,397.80	5073	\$1,505,397.80
12.	Olympus Peak Master Fund LP as Transferee of Allure Gems, LLC	8089	\$155,089.75	8116	\$155,089.75
13.	Olympus Peak Master Fund LP as Transferee of Allure Gems, LLC	8115	\$155,089.75	8116	\$155,089.75
14.	RICHLINE GROUP INC	7148	\$374,519.96	7503	\$374,519.96
16.	Seiko Watch of America LLC	13456	\$415,611.61	14069	\$415,611.61
17.	Shaghal, Ltd.	6978	\$1,391,378.18	7035	\$1,341,414.43
18.	Shaghal, Ltd.	7026	\$1,341,414.43	7035	\$1,341,414.43
19.	UNIQUE DESIGNS	12778	\$412,971.77	12864	\$412,971.77